IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

WEDNESDAY, THE 20TH DECEMBER 2006 / 29TH AGRAHAYANA 1928

WP(C).No. 34009 of 2006(W)

PETITIONER:

M/S J&J TIMBERS,
23/418, MAIN ROAD,
CHALAKUDY-REPRESENTED BY ITS MANAGING PARTNER,
SHRI.C.D.JOSEPH.

BY ADV. SRI.T.M.SREEDHARAN
SRI.V.P.NARAYANAN

RESPONDENTS:
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1. **THE INTELLIGENCE OFFICER (IB)**
OFFICE OF THE INSPECTING ASSISTANT COMMISSIONER (INT.)
COMMERCIAL TAXES, KOLALM 691 009

2. **THE ASSISTANT COMMISSIONER, SPECIAL CIRCLE,**
THRISSUR.

3. **STATE OF KERALA-REPRESENTED BY CHIEF SECRETARY,**
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM.

BY GOVERNMENT PLEADER SRI.V.V.ASOKAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 20/12/2006, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

P.R.RAMAN, J.

W.P.(C) NO. 34009 OF 2006

Dated this the 20th day of December, 2006

J U D G M E N T

The main contention raised in this writ petition is that Intelligence Officer is proceeding ahead with the penalty proceeding without affording an opportunity of being heard in the matter. According to the petitioner, he has given Exhibit P5 reply and in Para 11, he had sought for the production of various documents and materials. It is contended that in case these documents and the materials are to be relied on by the officer without the same being made available for perusal and copy thereof are given, it will cause serious prejudice to the petitioner apart from being violative of principles of natural justice.

2. The learned Government pleader Sri.Asokan, appearing on behalf of the state submitted that Exhibit P5 was given only on 18/12/2006 and simultaneously this writ petition has been moved and therefore it is too premature to infer that the authority would not accede to the request contained in Exhibit P5.

In the facts and circumstances, there will be a direction that the Intelligence Officer shall consider the request contained in

Exhibit P5 and pass appropriate orders, if final orders are not yet passed.

3. Writ petition is disposed of as above.

Issue photocopy to be produced before the Authority for information and compliance.

P.R.RAMAN, JUDGE

Rp